



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF JACKSON WATER UTILITY

Principal Office: N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DELMORE BEAVER of _____
(Person responsible for accounts)

Village of Jackson Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF JACKSON WATER UTILITY**Utility Address:** N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

When was utility organized? 11/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DELMORE A BEAVER**Title:** ADMINISTRATOR/CLERK**Office Address:**

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

Telephone: (262) 677 - 9001**Fax Number:** (262) 677 - 1710**E-mail Address:** vojadmin@hnet.net

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfdcpa@wi.rr.com

President, chairman, or head of utility commission/board or committee:

Name: MR SCOTT MITTELSTEADT**Title:** VILLAGE PRESIDENT**Office Address:**

N162 W19271 CEDAR RUN

JACKSON, WI 53037

Telephone: (262) 677 - 9001**Fax Number:** (262) 677 - 1710**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfcpa@wi.rr.com**Date of most recent audit report:** 3/16/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR DAN RATHKE**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037**Telephone:** (262) 677 - 9001**Fax Number:** (262) 677 - 1710**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:JEFF DALTON, VILLAGE TRUSTEE
PETER HABEL, VILLAGE TRUSTEE
SCOTT MITTELSTEADT, , VILLAGE PRESIDENT
KEN SCHUETTE, VILLAGE TRUSTEE
JOHN WALTHER, VILLAGE TRUSTEE
ANDREW WANIE, VILLAGE TRUSTEE
COREY WILL, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	739,995	718,340	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	388,966	379,584	2
Depreciation Expense (403)	127,898	124,668	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,664	151,010	5
Total Operating Expenses	673,528	655,262	
Net Operating Income	66,467	63,078	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	66,467	63,078	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,163	38,767	10
Miscellaneous Nonoperating Income (421)	1,003,482	455,575	11
Total Other Income	1,030,645	494,342	
Total Income	1,097,112	557,420	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,938)	0	12
Other Income Deductions (426)	69,026	60,907	13
Total Miscellaneous Income Deductions	44,088	60,907	
Income Before Interest Charges	1,053,024	496,513	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	88,159	93,196	14
Amortization of Debt Discount and Expense (428)	3,449	3,613	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	91,608	96,809	
Net Income	961,416	399,704	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,846,596	669,310	20
Balance Transferred from Income (433)	961,416	399,704	21
Miscellaneous Credits to Surplus (434)	55,500	4,777,582	22
Miscellaneous Debits to Surplus--Debit (435)	55,500	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,808,012	5,846,596	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	739,995		739,995	1
Total (Acct. 400):	739,995	0	739,995	
Operation and Maintenance Expense (401-402):				
Derived	388,966		388,966	2
Total (Acct. 401-402):	388,966	0	388,966	
Depreciation Expense (403):				
Derived	127,898		127,898	3
Total (Acct. 403):	127,898	0	127,898	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	156,664		156,664	5
Total (Acct. 408):	156,664	0	156,664	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	66,467	0	66,467	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	27,163	0	27,163 11
Total (Acct. 419):	27,163	0	27,163
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		877,482	877,482 12
WATER IMPACT FEES	126,000	0	126,000 13
Total (Acct. 421):	126,000	877,482	1,003,482
TOTAL OTHER INCOME:	153,163	877,482	1,030,645

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,938)		(24,938) 14
NONE	0	0	0 15
Total (Acct. 425):	(24,938)	0	(24,938)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		69,026	69,026 16
NONE	0	0	0 17
Total (Acct. 426):	0	69,026	69,026
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,938)	69,026	44,088

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	88,159		88,159 18
Total (Acct. 427):	88,159	0	88,159
Amortization of Debt Discount and Expense (428):			
1998 MORTGAGE REVENUE BONDS	3,449		3,449 19
Total (Acct. 428):	3,449	0	3,449
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	91,608	0	91,608
NET INCOME:	152,960	808,456	961,416
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	674,346	5,172,250	5,846,596 24
Total (Acct. 216):	674,346	5,172,250	5,846,596
Balance Transferred from Income (433):			
Derived	152,960	808,456	961,416 25
Total (Acct. 433):	152,960	808,456	961,416
Miscellaneous Credits to Surplus (434):			
RECLASSIFY 2003 WATER IMPACT FEES COLLECTED	55,500	0	55,500 26
Total (Acct. 434):	55,500	0	55,500
Miscellaneous Debits to Surplus--Debit (435):			
RECLASSIFY 2003 WATER IMPACT FEES COLLECTED	0	55,500	55,500 27
Total (Acct. 435)--Debit:	0	55,500	55,500
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	882,806	5,925,206	6,808,012

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	739,995	0	0	0	739,995	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	739,995	0	0	0	739,995	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	222,655		222,655	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	222,655	0	222,655	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.8	1
Electric	0	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,114,557	11,910,260	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,376,438	1,705,585	2
Net Utility Plant	11,738,119	10,204,675	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	37,962	47,453	6
Special Funds (125)	627,735	496,792	7
Total Other Property and Investments	665,697	544,245	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	491,105	618,170	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	177,485	177,545	11
Other Accounts Receivable (143)	5,914	784	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	19,259	8,177	15
Prepayments (165)	0	3,798	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	693,763	808,474	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,467	29,916	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	26,467	29,916	
Total Assets and Other Debits	13,124,046	11,587,310	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,503,700	3,391,753	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,808,012	5,846,596	23
Total Proprietary Capital	10,311,712	9,238,349	
LONG-TERM DEBT			
Bonds (221)	1,402,500	1,474,750	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	264,931	289,628	26
Total Long-Term Debt	1,667,431	1,764,378	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	51,498	15,827	28
Payables to Municipality (233)	463,296	416,222	29
Customer Deposits (235)			30
Taxes Accrued (236)	141,768	140,952	31
Interest Accrued (237)	11,028	11,582	32
Other Current and Accrued Liabilities (238)	3,483		33
Total Current and Accrued Liabilities	671,073	584,583	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	473,830	0	36
Total Deferred Credits	473,830	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	13,124,046	11,587,310	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,910,260	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,883,678	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,553,907	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	676,972				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	13,114,557	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	747,737	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	628,701	0	0	0	13
Total Accumulated Provision	1,376,438	0	0	0	
Net Utility Plant	11,738,119	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,145,910				1,145,910	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	127,898				127,898	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,807				6,807	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,440				1,440	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	136,145	0	0	0	136,145	16
Debits during year						17
Book cost of plant retired	35,550				35,550	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	498,768				498,768	21
					0	22
					0	23
					0	24
Total debits	534,318	0	0	0	534,318	25
Balance end of year (110.1)	747,737	0	0	0	747,737	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	559,675				559,675	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	69,026				69,026	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	69,026	0	0	0	69,026	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	628,701	0	0	0	628,701	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,259	8,177	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,259	8,177	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 MORT REVENUE BONDS	3,449	428	26,467	1
Total			26,467	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,391,753	1
Changes during year (explain):		
GLEN BROOKE DRIVE PAID BY CAPITAL PROJECTS FUND	48,680	2
SOUTH STREET/CENTER STREET PAID BY CAPITAL PROJECTS FUND	63,267	3
Balance end of year	3,503,700	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	07/01/1998	11/01/2018	4.74%	1,402,500	1
Total Bonds (Account 221):				1,402,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
LAND CONTRACT	10/01/2002	10/01/2012	7.50%	264,931	1
Total for Account 224				264,931	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	140,952	1
Accruals:		
Charged water department expense	156,664	2
Charged electric department expense		3
Charged sewer department expense	1,746	4
Other (explain):		
NONE		5
Total Accruals and other credits	158,410	
Taxes paid during year:		
County, state and local taxes	140,952	6
Social Security taxes	15,837	7
PSC Remainder Assessment	805	8
Other (explain):		
NONE		9
Total payments and other debits	157,594	
Balance end of year	141,768	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1998 MORT REV BONDS	11,582	67,274	67,828	11,028	2
Subtotal	11,582	67,274	67,828	11,028	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 LAND CONTRACT	0	20,885	20,885	0	4
Subtotal	0	20,885	20,885	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	11,582	88,159	88,713	11,028	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	37,962	2
Total (Acct. 124):	37,962	
Special Funds (125):		
SPECIAL REDEMPTION FUND	44,834	3
RESERVE FUND	163,040	4
DEPRECIATION FUND	38,871	5
WATER IMPACT FEES	380,990	6
Total (Acct. 125):	627,735	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	177,485	8
Electric		9
Sewer (Regulated)		10
Other (specify):		11
Total (Acct. 142):	177,485	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS INVOICES FOR BULK WATER	5,914	14
Total (Acct. 143):	5,914	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
2004 EXPENSES/DEBT PAID BY VILLAGE GENERAL FUND	463,296	19
Total (Acct. 233):	463,296	
Other Deferred Credits (253):		
Regulatory Liability	473,830	20
NONE		21
Total (Acct. 253):	473,830	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,816,132	0	0	0	5,816,132	1
Materials and Supplies	13,718	0	0	0	13,718	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	946,823	0	0	0	946,823	4
Customer Advances for Construction					0	5
Regulatory Liability	236,915	0	0	0	236,915	6
					0	7
Average Net Rate Base	4,646,112	0	0	0	4,646,112	
Net Operating Income	66,467	0	0	0	66,467	8
Net Operating Income as a percent of						
Average Net Rate Base	1.43%	N/A	N/A	N/A	1.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	498,768	0	0	0	498,768	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	24,938				24,938	4
Other (specify): NONE					0	5
Balance End of Year	473,830	0	0	0	473,830	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

A/C 435 and 436 Miscellaneous Debits/Credits to Retained Earnings.

In 2003, water impact fees were coded to a/c 216.2. They should have been coded to 216.1. The amount was \$55,500.

Net Utility Plant (Page F-07)

General footnotes

Construction Work In Progress represents costs associated with Well #5.

Materials and Supplies (Page F-12)

General footnotes

The balance increased from 2003 due to an increase in number of items purchased and on hand and there are 6 hydrants included in inventory totaling \$8,310.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

a/c 233 Payable to Municipality

The Village of Jackson has one main checking account in which all bills are paid. As water utility bills are paid, they are coded to a/c 233 in the water ledger. As funds are needed to pay subsequent bills, an amount is transferred from the water utility cash account. The water utility cash account is increased as all water/sewer user fees are deposited in this account. The balance at 12-31-04 represents unreimbursed expenses paid by the general fund and also sewer user fees collected by the water utility.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

a/c 143 is for bulk water sales to customers not billed thru the normal billing program.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	724,693	706,226	1
Total Sales of Water	724,693	706,226	
Other Operating Revenues			
Forfeited Discounts (470)	1,867	3,118	2
Miscellaneous Service Revenues (471)	4,810	1,395	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,625	7,601	6
Total Other Operating Revenues	15,302	12,114	
Total Operating Revenues	739,995	718,340	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	101,444	106,494	8
Water Treatment Expenses (630-635)	5,592	3,776	9
Transmission and Distribution Expenses (640-655)	146,150	141,732	10
Customer Accounts Expenses (901-904)	20,554	24,551	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	115,226	103,031	13
Total Operation and Maintenance Expenses	388,966	379,584	
Other Operating Expenses			
Depreciation Expense (403)	127,898	124,668	14
Amortization Expense (404-407)		0	15
Taxes (408)	156,664	151,010	16
Total Other Operating Expenses	284,562	275,678	
Total Operating Expenses	673,528	655,262	
NET OPERATING INCOME	66,467	63,078	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,246	110,368	328,187	4
Commercial	92	34,960	61,712	5
Industrial	40	26,324	37,446	6
Total Metered Sales to General Customers (461)	2,378	171,652	427,345	
Private Fire Protection Service (462)	39		33,818	7
Public Fire Protection Service (463)	2,378		259,906	8
Other Sales to Public Authorities (464)	7	1,877	3,624	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,802	173,529	724,693	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	259,906	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	259,906	
Forfeited Discounts (470):		
Customer late payment charges	1,867	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,867	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	1,685	7
RADIO READ CHARGES FOR CUSTOMERS OUTSIDE VILLAGE	3,125	8
Total Miscellaneous Service Revenues (471)	4,810	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,625	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	8,625	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	38,268	38,647	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	58,731	61,166	7
Operation Supplies and Expenses (623)	2,705	2,071	8
Maintenance of Pumping Plant (625)	1,740	4,610	9
Total Pumping Expenses	101,444	106,494	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	5,592	3,776	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,592	3,776	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	125,116	117,238	14
Operation Supplies and Expenses (641)	487	563	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,851	7,226	16
Maintenance of Mains (651)	5,930	6,353	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	6,612	4,149	19
Maintenance of Hydrants (654)	5,154	6,203	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	146,150	141,732	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,843	3,164	22
Accounting and Collecting Labor (902)	14,573	20,129	23
Supplies and Expenses (903)	1,138	1,258	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	20,554	24,551	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	34,855	16,326	27
Office Supplies and Expenses (921)	5,374	5,207	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,326	5,125	30
Property Insurance (924)	16,000	16,000	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	38,676	48,630	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,938	6,922	35
Transportation Expenses (933)	6,207	4,821	36
Maintenance of General Plant (935)	2,850	0	37
Total Administrative and General Expenses	115,226	103,031	
Total Operation and Maintenance Expenses	388,966	379,584	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		141,768	140,952	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,746	1,592	2
Net property tax equivalent		140,022	139,360	
Social Security		15,837	10,760	3
PSC Remainder Assessment		805	890	4
Other (specify): NONE			0	5
Total tax expense		156,664	151,010	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247860				3
County tax rate	mills		4.376400				4
Local tax rate	mills		7.092949				5
School tax rate	mills		8.827370				6
Voc. school tax rate	mills		1.826041				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.370620				10
Less: state credit	mills		0.862067				11
Net tax rate	mills		21.508553				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.092949				14
Combined School Tax Rate	mills		10.653411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.746360				17
Total Tax Rate	mills		22.370620				18
Ratio of Local and School Tax to Total	dec.		0.793289				19
Total tax net of state credit	mills		21.508553				20
Net Local and School Tax Rate	mills		17.062492				21
Utility Plant, Jan. 1	\$	11,910,260	11,910,260				22
Materials & Supplies	\$	8,177	8,177				23
Subtotal	\$	11,918,437	11,918,437				24
Less: Plant Outside Limits	\$	1,626,169	1,626,169				25
Taxable Assets	\$	10,292,268	10,292,268				26
Assessment Ratio	dec.		0.807279				27
Assessed Value	\$	8,308,732	8,308,732				28
Net Local & School Rate	mills		17.062492				29
Tax Equiv. Computed for Current Year	\$	141,768	141,768				30
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	141,768					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	150	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	424,110		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	424,110	0	
PUMPING PLANT			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	733,725		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	629,517		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,501		20
Total Pumping Plant	1,400,421	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,684		23
Total Water Treatment Plant	18,684	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	150	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			424,110	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	424,110	
PUMPING PLANT				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)			733,725	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			629,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,501	20
Total Pumping Plant	0	0	1,400,421	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,684	23
Total Water Treatment Plant	0	0	18,684	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,148,407		26
Transmission and Distribution Mains (343)	1,911,858	84,134	27
Fire Mains (344)	0		28
Services (345)	234,168	14,620	29
Meters (346)	253,528	40,198	30
Hydrants (348)	227,511	13,193	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,775,472	152,145	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	1,386		36
Transportation Equipment (392)	90,243	18,496	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	38,121		44
Other Tangible Property (399)	0		45
Total General Plant	129,750	18,496	
Total utility plant in service directly assignable	5,748,587	170,641	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,748,587	170,641	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,148,407 26
Transmission and Distribution Mains (343)	22,600		1,973,392 27
Fire Mains (344)			0 28
Services (345)	6,000		242,788 29
Meters (346)	5,950		287,776 30
Hydrants (348)	1,000		239,704 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	35,550	0	3,892,067
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			1,386 36
Transportation Equipment (392)			108,739 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			38,121 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	148,246
Total utility plant in service directly assignable	35,550	0	5,883,678
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	35,550	0	5,883,678

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,516,249	586,187	27
Fire Mains (344)	0		28
Services (345)	614,426	185,935	29
Meters (346)	0		30
Hydrants (348)	545,750	105,360	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,676,425	877,482	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,676,425	877,482	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,676,425	877,482	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			5,102,436 27
Fire Mains (344)			0 28
Services (345)			800,361 29
Meters (346)			0 30
Hydrants (348)			651,110 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	6,553,907
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	6,553,907
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,553,907

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,724	23,724	1
February			21,928	21,928	2
March			15,806	15,806	3
April			16,079	16,079	4
May			15,054	15,054	5
June			16,227	16,227	6
July			19,741	19,741	7
August			18,962	18,962	8
September			19,029	19,029	9
October			18,089	18,089	10
November			15,371	15,371	11
December			16,045	16,045	12
Total annual pumpage	0	0	216,055	216,055	
Less: Water sold				173,529	13
Volume pumped but not sold				42,526	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				4,115	16
Volume related to equipment/system malfunction				10,012	17
Non-utility volume NOT included in water sales				592	18
Total volume not sold but accounted for				14,719	19
Volume pumped but unaccounted for				27,807	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				951	24
Date of maximum: 2/7/2004					25
Cause of maximum: water main break					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				175	27
Date of minimum: 5/29/2004					28
Total KWH used for pumping for the year				525,264	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CENTER STREET	1	260	14	604,800	Yes	1
MAIN STREET	2	285	10	122,400	Yes	2
HIGHLAND DRIVE	3	300	20	1,224,000	Yes	3
CEDAR PARKWAY	4	455	20	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	85	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	9
Year Installed	1991	1991	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	10	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CEDARPARKWAY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTORS			22
Year Installed	1998			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1	TANK #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1969	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	165	125	10
Total capacity in gallons (actual)	200,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,000	0	0	0	1,000	1
M	D	6.000	10,312	0	0	0	10,312	2
P	D	6.000	19,461	0	0	0	19,461	3
M	D	8.000	6,928	0	0	0	6,928	4
P	D	8.000	48,998	14,691	0	0	63,689	5
M	D	10.000	970	0	0	0	970	6
P	D	10.000	300	0	0	0	300	7
M	D	12.000	18,978	0	1,310	0	17,668	8
P	D	12.000	35,415	3,131	0	0	38,546	9
M	D	16.000	18,096	0	0	0	18,096	10
P	D	16.000	4,464	0	0	0	4,464	11
Total Within Municipality			164,922	17,822	1,310	0	181,434	
Total Utility			164,922	17,822	1,310	0	181,434	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,001	85	15	0	2,071	25	1
M	1.250	23	41	0	0	64		2
M	1.500	24	0	0	0	24		3
M	2.000	40	74	0	0	114		4
P	4.000	2	0	0	0	2		5
M	6.000	5	0	0	0	5		6
M	8.000	11	0	0	0	11		7
P	10.000	1	0	0	0	1		8
P	12.000	1	0	0	0	1		9
Total Utility		2,108	200	15	0	2,293	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,316	216	112	0	2,420	250	1
1.000	56	0	0	0	56	7	2
1.250	5	0	5	0	0	0	3
1.500	24	4	1	0	27	2	4
2.000	9	0	1	0	8	0	5
3.000	5	1	0	0	6	0	6
4.000	1	1	0	0	2	0	7
10.000	1	0	0	0	1	1	8
Total:	2,417	222	119	0	2,520	260	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,266	42	11	4	0	97	2,420	1
1.000	1	38	15	1	0	1	56	2
1.250	0	0	0	0	0	0	0	3
1.500	3	16	3	3	0	2	27	4
2.000	0	5	2	0	0	1	8	5
3.000	0	4	1	1	0	0	6	6
4.000	0	0	1	0	0	1	2	7
10.000	0	0	1	0	0	0	1	8
Total:	2,270	105	34	9	0	102	2,520	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	474	43	2		515	2
Total Fire Hydrants	474	43	2	0	515	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 477

Number of distribution system valves end of year: 1,150

Number of distribution valves operated during year: 808

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 902 ACCOUNTING AND COLLECTING LABOR

The amount charged to this account was lower in 2004 as compared to 2003 as some of the payroll allocations were adjusted in 2004. As a result, the balance charged to administrative wages increased while this account decreased.

A/C 921 ADMINISTRATIVE WAGES

The utility adjusted some of the wage distribution in 2004. In 2004, a portion of the engineering department wages were allocated to the water utility.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains added during year totaled 17,822 feet. Of this amount 15,809 feet was paid directly by developers. The balance of the mains (2013 feet) was paid by village TID Districts and Capital Projects Fund. Of these projects, Center Street was a replacement of 1,130 feet of 12" with 1,130 feet of 8". NO amounts were assessed or deferred.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by either developer contributions (185 services) or paid by village capital projects fund (15). No financing was required by the water utility.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

Utility changes meters based upon the required time intervals.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
